#### FOREIGN PRODUCER/ EXPORTER QUESTIONNAIRE

# INVESTIGATION INTO THE ALLEGED DUMPING OF

**[PRODUCT]**

**EXPORTED TO THE SOUTHERN AFRICAN CUSTOMS UNION BY**

**[ EXPORTER ]**

**ORIGINATING IN**

**[COUNTRY]**

**MANUFACTURED BY**

**[MANUFACTURER]**

**1. Introduction**

This questionnaire should be completed by the foreign producer/ exporter of the product subject of this investigation. It is important that a foreign producer/ exporter provide all the information required in the prescribed manner.

**2. Purpose**

The purpose of this questionnaire is to help the foreign producer/ exporter to bring together in a concise and logical form the information needed by the International Trade Administration Commission (the Commission) to undertake a review investigation.

**3. Legal**

3.1. The investigation, for which the information will be used, is conducted in terms of the International Trade Administration Act, 2002 (Act 71 of 2002) (the *ITA Act*), the Anti-Dumping Regulations (*ADR*) read with the WTO Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 (the *Anti-Dumping Agreement*).

3.2 The *ITA Act* authorises the Commission to investigate dumping in or to the common area of the Southern African Customs Union (SACU), which consists of South Africa, Botswana, Lesotho, Namibia and Swaziland, while the *ADR* contains additional substantive and procedural guidelines. Before answering the questionnaire we suggest that you read the *ITA Act* and the *ADR*, copies of which is available from the Commission offices, or at [www.itac.org.za](http://www.itac.org.za).

3.3 If the response to the questionnaire is based in part on confidential material, **it must contain a non-confidential version of the confidential material together with an explanation of why it is confidential**. Section 33 of the ITA Act provides as follows:

“(1) A person may, when submitting information to the Commission, identify information that the person claims to be information that –

* 1. is confidential by its nature; or
  2. the person otherwise wishes to be recognised as confidential.

(2) A person making a claim in terms of subsection (1) must support that claim with -

1. a written statement in the prescribed form-
   * 1. explaining, in the case of information that is confidential by its nature, how the information satisfies the requirements set out in the definition of “information that is by nature confidential” in section 1(2); or
     2. motivating, in the case of other information, why that information should be recognised as confidential; and
2. either –
   * 1. a written abstract of the information in a non-confidential form; or
     2. a sworn affidavit setting out the reasons why it is impossible to comply with subparagraph (i).”

These summaries should be in sufficient detail to permit a reasonable understanding of the substance of the information submitted in confidence. Therefore where confidential and non-confidential versions are supplied, parties must:

1. Indicate where information has been omitted in each case;
2. Provide reasons for confidentiality in each instance;
3. Provide a summary of the confidential information which permits a reasonable understanding of the substance of the confidential information in each instance; and
4. Where information is not susceptible to a non-confidential summary, indicate this in each instance and provide a sworn affidavit setting out the reasons why the information is not susceptible to summarisation.

The Commission will not accept as duly completed any response to its questionnaires unless a proper non-confidential version has been submitted in accordance with the above guidelines. If, in terms of section 34 of the ITA Act, the Commission finds that a request for confidentiality is not warranted and if the foreign manufacturer/ exporter is either unwilling to make the information public or to authorise its disclosure in summarised format, the Commission will not consider such information in determining the findings of the investigation.

**4. General**

4.1 Foreign manufacturers/ exporters should provide full and accurate information and provide supporting documentary evidence. The Commission will not consider unsubstantiated information. All cost related information should be reconcilable to the financial statements or management accounts.

4.2 Please take note that the rules relating to confidential information and the submission of non-confidential versions of your responses applies to **ALL correspondence, which unless clearly indicated to be confidential and filed together with a non-confidential version, will be placed on the public file and be made available to other interested parties**.

4.3 If a document is indicated to be confidential but a proper non-confidential document complying with the above-mentioned rules is not filed, then the document will not be taken into consideration by the Commission. The public file is available for inspection at the Commission’s offices by all interested parties, by appointment.

* 1. Note that interested parties are encouraged to inspect the public file regularly. The Commission and the Trade Remedies section will not check the public file on behalf of interested parties.
  2. If your response is in respect of more than one product, a reference to "product” should be considered to be a reference to "products", and the foreign producer/ exporter should respond to the relevant question(s) in respect of all products separately.

Information should be submitted in hard copies as well as in electronic format, such as on compact disks or flash disks. The Commission’s computer system is based on Windows and it uses Excel and MS Word software. The discs must not be write protected and must be labelled clearly indicating:

1. Foreign producer/ exporter's name;

2. Product(s) concerned;

3. Type of information on the disc;

1. Software used; and
2. Whether or not confidential.
   1. The response to the questionnaire must be addressed to:

Senior Manager: Trade Remedies

International Trade Administration Commission Uuzaji Block

Private Bag X 753 DTI Campus

PRETORIA 77 Meintjies Street

0001 Sunnyside, Pretoria

* 1. The Commission may verify information submitted. Should it be found that you have submitted false or misleading evidence, the Commission may reject all information submitted by you.

4.8 Should you encounter particular problems in answering the questionnaire or require more information or clarification on policy issues the staff of the Trade Remedies section is ready to discuss these issues and to provide assistance.

GLOSSARY

|  |  |
| --- | --- |
| ADR  Anti-Dumping Agreement  Commission  ITA Act  SACU  WTO | Anti-Dumping Regulations  Agreement on Implementation of Article VI of General Agreement on Tariffs and Trade 1994  International Trade Administration Commission of South Africa  International Trade Administration Act, 71 of 2002  Southern African Customs Union (Botswana, Lesotho, Namibia, South Africa and Swaziland)  World Trade Organisation |

The next sections deal with specific information relating to the product concerned.

**SECTION A** **FOREIGN MANUFACTURER/EXPORTER**

A1 State the name, postal and street addresses, the telephone and fax numbers (including codes) and the E-mail address of your company.

|  |  |  |
| --- | --- | --- |
|  | Company: | |
|  | Postal Address: | Physical Address: |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Tel: (\_\_\_\_\_) |  |
|  | Email: | Fax: |

A2 The foreign manufacturer/ exporter’s manufacturing sites are situated at:

Physical Address:

|  |
| --- |
|  |
|  |
|  |
|  |

A3 State the names, telephone numbers of and positions held by the company's officers to be contacted.

Person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Designation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Direct line: (\_\_\_) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Direct fax: (\_\_\_) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

A4 Have you appointed a consultant, legal or other representative? If yes, please attach a copy of the letter of appointment setting out the scope and duration of the appointment, as required by the ADR, as Annexure A4.

The foreign manufacturer/exporter has appointed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to act on its behalf in the investigation/the foreign manufacturer/ exporter has not appointed a consultant/representative.

A5 Provide a diagram of your company's group structure and indicate the percentage stockholdings and cross-holdings. Indicate all shareholders holding more than 5% of equity in your company. Attach this as Annexure A5.

A6 The foreign manufacturer/ exporter is an industrial organisation/public company/private company/closed corporation/other (please specify).

|  |  |
| --- | --- |
|  |  |

A7 Indicate the franchise, manufacturing, licensing, know-how, technology and distribution agreements in place in respect of inputs, manufacturing and outputs, and which relate to the product that is the subject of this application:

|  |  |
| --- | --- |
|  |  |
|  |  |
|  |  |

A8 Please attach a copy of the Articles of Association and the Memorandum of Association.

A9 List all members of the Board of Directors and of the Board of Shareholders. For each of the members, please state that they represent, what their function is and what their voting rights are.

Person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Function: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Voting rights \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

A10 Furnish an organogram indicating the nature of each component in the structure, e.g. financing, manufacturing (product range), distribution (product range), etc.

A11 The name(s) and address(es) of the **related** firms who provide inputs for your processing/manufacturing and give details of these inputs.

A12 The name(s) and address(es) of the **related** firms involved with the distribution of the product(s) being the subject of this investigation.

A13 Provide a flow chart of your marketing/distribution channels for the product(s) concerned in the application and indicate the percentage off-take for each channel.

**SECTION B** **THE INDUSTRY**

**THIS INFORMATION IS REQUIRED TO FAMILIARISE THE COMMISSION WITH THE INDUSTRY IN YOUR COUNTRY CONCERNED WITH THE PRODUCT (S) BEING THE SUBJECT OF THE INVESTIGATION.**

Please provide the following information:

B1 The name, address, telephone and fax numbers, E-mail and website addresses of your industrial organisation and the names of contact persons of the industrial association, if any.

|  |  |  |
| --- | --- | --- |
|  | Company: | |
|  | Postal Address: | Physical Address: |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Tel: (\_\_\_\_\_) |  |
|  | Email: | Fax: |

B2 The names and addresses of other producersin your country of the product(s) being the subject of the investigation.

|  |  |  |
| --- | --- | --- |
|  | Company: | |
|  | Postal Address: | Physical Address: |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Tel: (\_\_\_\_\_) |  |
|  | Email: | Fax: |

B3 The names and addresses of other exportersin your country of the product(s) being the subject of the investigation.

|  |  |  |
| --- | --- | --- |
|  | Company: | |
|  | Postal Address: | Physical Address: |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Tel: (\_\_\_\_\_) |  |
|  | Email: | Fax: |

**SECTION C** **PRODUCTS**

**Note on like product**

The ADR defines like product as

1. a product which is identical, i.e. alike in all respects to the product under consideration; or
2. in the absence of such a product, another product which, although not alike in all respects, has characteristics closely resembling those of the product under consideration.

C1 **Product sold for consumption in your domestic market**

If there is more than one imported product line of the subject product competing directly with the SACU product, information should be submitted separately for each such product line.

C2 **Subject product in the country of export/origin**

C2.1 Give the name and description of the product sold in your domestic market:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

C2.2 The main raw materials/components/inputs used in production is/are:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

C2.3 The production process used is:-

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

C2.4 The products’ technical characteristics and appearance are as follows:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

C2.5 The application and end-use of the product is for:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

C2.6 Enumerate in detail any differences between the products sold in your domestic market and the product exported to SACU:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

C2.7 The product is used by (categories of users):

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

C2.8 Enumerate in detail any technical characteristics regarding the product sold in your domestic market:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

C2.9 The product sold in your domestic market is classified under tariff subheading:

|  |  |
| --- | --- |
|  |  |

C2.10 Submit details of all standards/specifications applicable to the product concerned in your country prescribed by law or otherwise and state whether the product is subject to export control or other export restrictions.

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

**C3 Exported product**

C 3.1 Describe the product you export to SACU in the following detail:

(a) Give the name and description of the product you exported to SACU:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

(b) The main raw materials/components/inputs used in production is/are:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

(c) The production process used is:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

(d) The products’ technical characteristics and appearance are as follows:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

(e) The application and end-use of the product is for:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

(f) The product is used by (categories of users):

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

(g) The product is packed in:

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

Substantiate your description with catalogues, brochures and other literature/samples.

(h) The South African customs classification under which you export is:

|  |  |  |  |
| --- | --- | --- | --- |
| Tariff subheading | Description | Unit of measurement | Rate of customs duty |
|  |  |  |  |

C4 Enumerate any differences between the product exported to the SACU and the product that you sell on your domestic market.

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

C5 If you manufacture the product(s) being the subject of this investigation describe your production/manufacturing process, its advantages and/or disadvantages compared with those of other manufacturers in your country and the manufacturer(s) in the SACU industry.

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

C6 If you import the product(s) being the subject of this investigation name the countries of origin of the product(s) and give the details of the suppliers’full names, addresses, telephone and fax numbers and names and positions held of persons that can be contacted.

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

C7 Give particulars of any outside (local or foreign) technical resources which are available to you in the form of, for example, know-how or associations with local or foreign firms.

|  |  |
| --- | --- |
|  |  |

|  |  |
| --- | --- |
|  |  |

**SECTION D NORMAL VALUE**

**Normal value** is defined as:

*"(i) the comparable price paid or payable in the ordinary course of trade for like goods intended for consumption in the exporting country or country of origin; or*

*(ii) in the absence of information on a price contemplated in subparagraph (i) -*

1. the constructed cost of production of the goods in the country of origin when destined for domestic consumption, plus a reasonable addition for selling, general and administrative costs and for profit; or
2. the highest comparable price of the like product when exported to an appropriate third country, as long as that price is representative.”

In most cases the normal value is the price charged for the like product on the exporter's domestic market.

**Note**: Normal value information **must** be submitted in electronic format as well as hard copy. The format may vary from the requested format if proper reasons for the deviation are provided. The requested information should, however, be provided in full. Discount and rebate policies should also be provided.

**D1 When sold for domestic consumption**

D1.1 Provide a transaction-by-transaction listing of all invoiced ex-factory sales into your domestic market for the dumping Period of Investigation (POI), in the following format (attach as **Annexure D1.1**):

Column A: Date of order

Column B: Invoice date

Column C: Product code number or description

Column D: Customer name or code

Column E: Invoice number

Column F: Volume (number of units)

Column G: Unit price (excl VAT)

Column H: Total value (excl VAT)

Column I: Payment terms

Column J: Cost of payment terms

Column K: Discounts and rebates allowed and directly related to the sale under consideration

Column L: Delivery charges (if sold on a delivered basis)

Column M: Packaging costs (materials, labour and overheads)

Column N: Other adjustments claimed

Column O: Net ex-factory value (total)

Column P: Net ex-factory price per unit

D1.1.1 Should you have a large number of transactions, an additional monthly summary should be included.

D1.1.2 Note that the totals of either the ex-factory value or of the delivered value should reconcile with the divisionalised income statements that are requested in paragraph H1.3.

D1.2 If you sell to a related buyer, indicate the following additional information in **Annexure D1.1**.

Column Q: All movement costs between ex-factory and the first independent buyer not included in column L

Column R: Payment terms granted by the related party to the first independent buyer

Column S: Cost of payment terms granted by the related party to the first independent buyer

Column T: All other selling, general and administration expenses incurred by the related party

Column U: Rebates and commissions granted by your related party

Column V: Your related party’s net selling price to the first independent buyer

D1.3 Provide a monthly summary of your domestic sales by product for all products for the POI. These sales should reconcile with your management accounts.

D1.4 Please provide domestic price lists for the product concerned used by your company for POI.

**D2 Sales to foreign markets**

D2.1 Provide full details of all your ex-factory sales into all your foreign markets (excluding those to SACU) for the twelve month POI. The information must be given per category as identified in your answer to the questions in section C in the format indicated under D1.1 (attach as **Annexure D2.1** for this purpose).

D2.2 Please provide monthly average export sales prices (specify currency) for the product concerned and monthly average export sales quantities for the POI.

D2.3 Please provide export price lists for the product concerned used by your company for the POI.

##### D3 Cost of production

D3.1 Provide a detailed average cost-and-price build-up of all the products manufactured by you, in the format provided for in **Annexure D3.1**. Include a bill of materials for each product under investigation.

A detailed average cost-and-price build-up for all the products manufactured by you must reconcile to your income statements or management accounts.

D3.2 Please describe (a) how labour is organized, (b) how many skilled workers, unskilled workers, managers etc. are employed, and (c) how wages are determined.

D3.3 Describe in detail the procedure for hiring or dismissing employees. Indicate who is responsible for the final decision.

**SECTION E** **EXPORT PRICE**

**Note:** Export price is defined in section 32(2) of the ITA Act as "*the price paid or actually payable for goods sold for export net of all taxes, discounts and rebates actually granted and directly related to that sale."* To enable proper comparison with the normal value, the export price should be at the ex-factory level.

E1.1 Provide a transaction-by-transaction listing of all export sales to SACU during the POI . Should you have a large number of transactions, an additional monthly summary should be included. Provide a complete printout of your sales of the product containing the following information on a transaction-by-transaction basis:

Column A: Date of order

Column B: Invoice date

Column C: Customer name or code

Column D: Invoice number

Column E: Volume (number of units)

Column F: Unit price (excl VAT)

Column G: Total value (excl VAT)

Column H: Payment terms

Column I: Cost of payment terms

Column J: Discounts and rebates allowed and directly related to the sale under consideration

Column K: Delivery charges (if sold on a delivered basis)

Column L: Packaging costs (materials, labour and overheads)

Column M: Other adjustments claimed

Column N: Net ex-factory value (total)

Column O: Net ex-factory price per unit

**The information must be provided separately for each product under investigation.**

E1.2 Attach as **Annexure E1.2** a reasonable number of invoices relating to each product or model under investigation so as to cover at least 5% of the export volume for each product or model.

E1.3 Please explain (e.g. by using a diagram) how the product concerned is sold for export to SACU and describe the physical (inputs and products) and financial (e.g. invoices and payments) flows involved.

E1.4 Provide your total volume and value of exports of the subject product to SACU during the POI, indicating the unit of measurement and the export currency (the information should be completed separately for each subject product).

E2 If you are related to any importer or if there is a compensatory arrangement between you and the SACU importer, supply the following information:

- nature of the relationship

- percentage stockholding

- the form of the compensatory agreement

- the value of the compensatory agreement

**Note: Constructed export price in the case of related parties**

If you are related to the importer in any way the Commission will construct an export price based on the price to the first independent buyer in SACU, less all costs incurred between yourself and such independent buyer. The Commission will allocate the same portion of profit to the importer as is represented by the costs borne by such importer.

E3 If you make use of an indent or other agent to facilitate your exports to SACU -

(a) Supply the name, physical and postal address, telephone, fax and E-mail address of the agent and the contact person's name;

(b) Provide details of the payments effected and submit substantiating evidence as **Annexure E4.**

E4 If the currency in which you export differs from the currency in which you sell domestically, provide the exchange rate between the two currencies as provided by an internationally recognised bank. The exchange rate should be provided for each transaction or, where impracticable, for each month.

**SECTION F** **PRICE COMPARISON**

**Note:** For the price comparison to be fair, the export price and the normal value should be on a similar basis as regards the physical characteristics of the product, the quantities sold, the terms and conditions of sale, taxation and the level of trade. The comparison should be made at the ex-factory level. However, when the export price and normal value are not on a comparable basis, adjustments should be made for any differences. In this case submit the following information.

**Adjustments:**

For purposes of price comparison, please note that the Commission will only consider adjustments claimed in your response. These adjustments should be properly substantiated by documentary proof and calculations. Please note that the Commission will not consider any other adjustments other than those you have claimed in your response, i.e. no adjustments to the normal value will considered where such adjustments were only indicated during the verification.

F1 **Differences in physical characteristics.**

If the product used for determining normal value is not identical to the exported product (refer to question C2.1), submit

1. the effect of these differences on your domestic and export prices;
2. the difference in cost, based on
   1. the differences in raw material costs; and
   2. the differences in direct production costs.

Submit substantiating documentation, including your calculations, as **Annexure F1(a) and F1(b)**, respectively.

F2 **Differences in payment terms.**

If the product is exported to the SACU at different payment -

(a) indicate the payment terms for the **product exported to the SACU** by providing full details of your payment terms on a transaction-by-transaction basis. Indicate the interest rate applicable to export sales. Supply documentation substantiating this interest rate as **Annexure F2(a)**.

(b) indicate the payment terms for **domestic sales** (or for the other method used to determine the normal value) by providing full details of payment terms on a transaction-by-transaction basis. Indicate the interest rate applicable to domestic sales. Supply documentation substantiating this interest rate as **Annexure F2(b)**.

(c) quantify the effect of the difference in the terms of trade on the normal value of the product and submit proof of your calculations.

F3 **Differences in the levels of trade.**

The level of trade refers to whether the product is sold to a wholesaler, retailer, end-user, through an agent, etc. If the level of trade of the product exported to the SACU is different to the level at which the like product is sold in your domestic market -

1. indicate the level of trade pertaining to the exported product;
2. indicate the sales functions performed on the export market;
3. indicate the level of trade pertaining to the like product sold in your domestic market;
4. indicate the sales functions performed on your domestic market; and
5. quantify the effect of the difference in the levels of trade.

Attach your calculations as **Annexure F3**.

F4 **Other differences.**

If you know of any other differences affecting price comparability, including stockholding, marketing and sales expenses, credit insurance, volume of sales and taxation differences, provide

(a) details of the differences; and

(b) substantiated calculations of the allowances to be made for each of the differences on a transaction-by-transaction basis.

Note that the Commission will only consider adjustments that are directly related to the sale under consideration and that affected prices at the time of setting prices.

**SECTION G MARGIN OF DUMPING**

**Note: The margin of dumping is the difference between the normal value and the export price after allowance has been made for any differences affecting price comparability. Dumping margins will be calculated on the basis of weighting the respective normal values with export volumes and then comparing same with the export prices.**

G1 Indicate the normal value (in your currency) as follows (see question D1 and section F) for each of the specific products or models on which details were requested in the normal value section of this questionnaire:

|  |  |
| --- | --- |
| Domestic selling price |  |
| Less adjustments |  |
| Normal value |  |

G2 Indicate the net export price (in both the export currency and your currency) as follows (see sections E and F) for each of the specific products or models on which information was requested in the export price section of this questionnaire:

|  |  |  |
| --- | --- | --- |
|  | Export currency | Your currency |
| Invoiced export price |  |  |
| Less adjustments |  |  |
| Net export price |  |  |

G3 Calculate your margin of dumping for each of the products or models as follows:

|  |  |
| --- | --- |
| Normal value (see G1) |  |
| Less export price (see G2) |  |
| Margin of dumping |  |
| Margin of dumping expressed as a % of the export price |  |

**SECTION H FINANCIAL INFORMATION**

### H1 FINANCIAL INFORMATION

H1.1 State your normal accounting period.

H1.2 State the accounting policies presently applied in respect of depreciation, valuation of assets, costing and pricing of the product(s) being the subject of the investigation; and indicate changes in these policies over the past three financial years. Attach proof as **Annexure H1.2.**

H1.3 Provide copies of your audited financial statements, including detailed manufacturing, trading, and profit and loss statements for the most recent three financial years and your budget/forecast for the current financial year in the same format as the audited financial statements. (If your statutory statements do not include detailed accounts/schedules, please provide these separately.) Supply English transcripts where applicable. The requested income statements should be analysed in a departmental or divisionalised format detailing each product under investigation separately. The analysis should also be in respect of three prior financial years and monthly for the most recent financial year and year-to-date management accounts period. **If the requested information is not available from your financial database, please discuss alternatives with the investigation officers. Attach as Annexure H1.3.**

H1.4 Provide copies of your monthly management accounts for the last financial year and for the year to date as **Annexure H1.4.** These accounts should include detailed manufacturing, trading and profit and loss accounts for the period between the last financial year end and the most recent month end. (Provide ancillary schedules if not part of published accounts.) Supply English transcripts where applicable.

H1.5 Provide a separate scheduled sales and profit (before tax) contribution analysis of all the product line items manufactured by your company, including a percentage analysis.

H1.6 Provide explanations for any major year-on-year cost or expense item fluctuations.

**Note: All financial information should be in a reconciled format. If such requested information is not readily available in the same format or needs adjustment or re-apportionment please qualify by way of explanatory notes or discuss the merits of the situation with the investigation officers.**

**H2 PRODUCTION CAPACITY AND UTILISATION**

H2.1 Submit the following detail of your normal production capacity and the utilisation thereof by volume for the POI and corresponding previous two years:

|  |  |  |  |
| --- | --- | --- | --- |
| **YOUR PRODUCTION** | Year 1 | Year 2 | Year3 |
| Capacity |  |  |  |
| Actual production |  |  |  |
| Utilisation (%) |  |  |  |
| Exports to SACU |  |  |  |

H2.2 Provide your production capacity, actual production, utilisation rate and exports to SACU by volume per month for the POI in the following format:

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Capacity** | MONTHS | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Actual production |  |  |  |  |  |  |  |  |  |  |  |  |
| Utilisation (%) |  |  |  |  |  |  |  |  |  |  |  |  |
| Exports to SACU |  |  |  |  |  |  |  |  |  |  |  |  |

H2.3 Provide the following information regarding your production lay-out:

|  |  |  |
| --- | --- | --- |
|  | Products/models under investigation | Company as a whole |
| Shifts per week |  |  |
| Hours per shift |  |  |
| Direct labour units per shift |  |  |

Please attach proof as **Annexure H2.3.**

H2.4 State whether your production capacity can be increased without additional machinery, equipment and buildings indicating the method (e.g. more shifts, hours or labour units) and the extent of the possible increase in terms of volume and value.

H2.5 Provide details of your company’s plans, including finance and time schedules, to increase the production capacity and the actual production increase planned in terms of volume and value.

**H3 INVENTORIES**

H3.1 Indicate the level of your inventories for final goods, work in process and raw materials, separately, for the POI and corresponding previous two years:

|  |  |  |  |
| --- | --- | --- | --- |
| Year | Year 1 | Year 2 | Year 3 |
| **Volume**  Final products  Work in process  Raw materials |  |  |  |
| **Value**  Final products  Work in process  Raw materials |  |  |  |

H3.2 Indicate the monthly level of stockholding for final products under investigation for the POI as follows:

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Inventories:** **Final products** | MONTHS | | | | | | | | | | | |
| Products under investigation |  |  |  |  |  |  |  |  |  |  |  |  |
| Volume |  |  |  |  |  |  |  |  |  |  |  |  |
| Value |  |  |  |  |  |  |  |  |  |  |  |  |

# Identify the specific month, e.g. Jan, Feb, etc.

**H4 MATERIALS AND COMPONENTS**

H4.1 Enumerate the major materials and components you have purchased domestically for the manufacture of the product(s) being the subject of the investigation.

H4.2 Please explain how the main raw materials and other relevant inputs for manufacturing the product concerned are procured. Please state the name, address and form of ownership of the supplier.

H4.3 Enumerate all **imported** materials and components used in the manufacture of the products under investigation, and submit the tariff classification, *i.e*. tariff subheading and rates of duty as well as any applicable rebates, in each case. Indicate the countries from which the imports were made in respect of each input.

H4.4 Indicate any difference in pricing for raw materials used in products sold domestically and those that are exported. Attach substantiating documentation as **Annexure H4.4**.

## SECTION I GENERAL

Submit any other information you believe necessary to enable the Commission to reach a fair conclusion, including comments on the application.

**SECTION J CERTIFICATION**

The information submitted must be accompanied by the following certificate:

"I, the undersigned, certify that the information given above is complete and correct to the best of my knowledge and belief and that I have been authorised to represent \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_."

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date Signature of authorised person

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name and title of authorised person **(in print)**

**NB: HAVE YOU COMPLETED YOUR NON-CONFIDENTIAL SUBMISSION? IN THE ABSENCE OF A PROPER NON-CONFIDENTIAL VERSION THE COMMISSION WILL NOT BE IN A POSITION TO REGARD YOUR PRESENTATION AS PROPERLY SUBMITTED AND COULD DISREGARD THE INFORMATION SUBMITTED.**

Cost and price build-up (two pages) (See question D3) **ANNEXURE D3.1**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Products under investigation |  |  | All other products |  |  | Company total cost |  |
| 1. **DIRECT COST:** |  |  |  |  |  |  |  |  |  |
| Materials #  - Imported  - Domestic  Waste recovery **\***  Components **\***  - Imported  - Domestic  Direct labour & related costs  Re-tooling **\***  Power & fuel  Royalties, etc  Variable overheads **\***  Other **\*** |  | ***Separate cost analyses must be provided for each of the subject products in this format. Note that the cost data should reconcile to your company’s income statement.*** |  |  |  |  |  |  |  |
| 2. **FIXED OVERHEAD COST:** |  |  |  |  |  |  |  |  |  |
| rect labour  Utilities **\***  Repair & maintenance  Rates & insurance  R & D  Plant depreciation  Other **\*** |  |  |  |  |  |  |  |  |  |
| 3. **TOTAL PRODUCTION COST:** (1&2)  4. Operating profit |  |  |  |  |  |  |  |  |  |
| 5. **IN-STORE COST:** (3&4)  6. **SELLING & ADMINISTRATIVE EXPENSES:** |  |  |  |  |  |  |  |  |  |
| Administrative expenses  - salaries & wages  - rent  - rates & insurance  - depreciation  - other **\***  Selling expenses  - salespersons salaries  - advertising  - warranties & guarantees  - warehousing  - other **\***  Other costs **\*** |  |  |  |  |  |  |  |  |  |
| 7. **TOTAL COST:** (5&6)  8. **PROFIT, ETC:** |  |  |  |  |  |  |  |  |  |
| Subsidies  Selling profit |  |  |  |  |  |  |  |  |  |
| 9. **SELLING (LIST) PRICE** (7&8)  10. **DISCOUNTS, ETC:** |  |  |  |  |  |  |  |  |  |
| Discounts  Settlements discounts  Rebates |  |  |  |  |  |  |  |  |  |
| 11. **NET EX-FACTORY PRICE** (9&10)  12. Distribution costs \* |  |  |  |  |  |  |  |  |  |
| 13. **NET DELIVERED PRICE** (11&12) |  |  |  |  |  |  |  |  |  |

# - Supply a full Bill of materials, indicating the cost and volume of each material or component

\* - Supply a detailed breakdown of the items.

Indicate the production volume on which the above cost and price build-ups are based.

This format serves as an indication of the details required by the Commission. However, you may use your own format, provided that the required amount of detail is submitted. This information should be reconcilable to your income statements. Provide a detailed breakdown of the basis of allocation in each case that an allocation has been made.

**The cost and price build-ups should refer to the average costs for the 12-month period under investigation for dumping.**